IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 19TH DECEMBER 2006 / 28TH AGRAHAYANA 1928

Con.Case(C).No. 1423 of 2006(S)

AGAINST THE JUDGEMENT/ORDER IN WPC.20003/2004 Dated 08/07/2004

.....

: PETITIONER

M/S. RAY CONSTRUCTIONS LTD.,
RAY BHAVAN, THYKOODAM, ERNAKULAM, REPRESENTED BY
MANJU K.B., W/O.SUNIT DUTH, AGED 33,,
DEPUTY GENERAL MANAGER - PROJECTS.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENT/1ST RESPONDENT:

SUKUMARAN,
AGE & FATHER'S NAME NOT KNOWN TO THE PETITIONER,
SALES TAX INSPECTOR, SALES TAX CHECK POST,
WALAYAR, PALAKKAD.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS CONTEMPT OF COURT CASE (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2006, ALONG WITH WPC NO. 20003 OF 2004 & WPC NO. 9614 OF 2005, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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C.O.C. No.1423 of 2006,
W.P.(C) Nos.20003/2004 & 9614/2005

.....

Dated this the 19th day of December, 2006.

JUDGMENT

While one case is a contempt case, the other two are writ petitions filed against seizure of goods at the Check Post by respondents. Obviously seizure at Check Post is for collection of entry tax. A Division Bench of this court has declared the provisions of Entry Tax Act as unconstitutional. In view of the Division Bench judgment, the petitioners cannot have any grievance for action already taken. The contempt as well as the W.Ps. are closed with the above observation. The petitioners are free to challenge fresh action if any taken under any other statute and to take follow up action based on Division Bench judgment either for refund or for any other relief.

C.N.RAMACHANDRAN NAIR
Judge

pms